

Referred Ways & Means 3/10 Amended per 226.2 on File 4/11 (914)

Senate House Means 2/24
HOUSE FILE 249

Ways and Means
Palmer, Chairperson 1 23 1977
Hultman
E. Hill
Van Gilst
Readinger

S & MEANS CALENDAR

HOUSE FILE 249

By COMMITTEE ON WAYS AND MEANS

(Formerly Study Bill 102)

Passed House, Date 3-21-77 (3-9/77) Passed Senate, Date _____

Vote: Ayes 27 Nays 0 Vote: Ayes _____ Nays _____

Approved 6/30/77

A BILL FOR

1 An Act revising the reporting requirements from monthly
2 filings to quarterly filings for interstate motor
3 vehicle permit holders.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section three hundred twenty-four point fifty-
2 four (324.54), Code 1977, is amended to read as follows:

3 324.54 FUEL TAX COMPUTATION--REFUND--REPORTING AND PAYMENT.

4 Fuel tax liability under this division shall be computed on
5 the total number of gallons of each kind of motor fuel and
6 special fuel consumed in the operation in Iowa by commercial
7 motor vehicles subject to this division at the same rate for
8 each kind of fuel as would be applicable if taxed under
9 division I or division II of this chapter. A refund against
10 the fuel tax liability so computed shall be allowed, on excess
11 Iowa motor fuel purchased, in the amount of fuel tax paid
12 at the prevailing rate per gallon set out under division I
13 or division II of this chapter on motor fuel and special fuel
14 consumed by commercial motor vehicles, the operation of which
15 is subject to this division.

16 Notwithstanding any provision of this chapter to the
17 contrary, the director, upon application filed with the ~~motor~~
18 ~~vehicle-fuel-tax-division~~ department of revenue, not later
19 than ninety days after the last day of the ~~month~~ quarter in
20 which the overpayment of Iowa fuel tax paid on excess purchases
21 of motor fuel or special fuel was reported as provided in
22 section 324.8, and which application is supported by such
23 proof as the director may require, shall cause to be issued
24 a warrant covering a refund of Iowa fuel tax paid on motor
25 fuel or special fuel purchased in excess of the amount consumed
26 by such commercial motor vehicles in their operation on the
27 highways of this state.

28 Application for a refund of fuel tax under the provisions
29 of this division must be made for each ~~individual-month~~ quarter
30 in which the excess payment was reported, and will not be
31 allowed unless the amount of fuel tax paid on the fuel
32 purchased in this state, in excess of that consumed for highway
33 operation in this state in the ~~month~~ quarter applied for,
34 is in an amount exceeding ten dollars. An application for
35 a refund of excess Iowa fuel tax paid under the provisions

1 of this division which is filed for any period or in any
2 manner other than herein set out shall not be allowed.

3 To determine the amount of fuel taxes due under this
4 division and to prevent the evasion thereof, the director
5 shall require a ~~monthly~~ quarterly report on forms prescribed
6 by the director. It shall be filed not later than the last
7 day of the ~~month~~ quarter following the ~~month~~ quarter reported,
8 and each ~~month~~ quarter thereafter. These reports shall be
9 required of all persons who have been issued a permit under
10 this division and shall cover actual operation and fuel
11 consumption in Iowa on the basis of the permit holder's average
12 consumption of fuel in Iowa, determined by the total miles
13 traveled and the total fuel purchased and consumed for highway
14 use by the permittee's commercial motor vehicles in his entire
15 operation in all states to establish an overall miles per
16 gallon ratio, which ratio shall be used to compute the gallons
17 used for the miles traveled in Iowa.

18 Sec. 2. This Act is effective January 1, 1978.

19 EXPLANATION

20 This bill changes the reporting status of interstate motor
21 vehicle permit holders from monthly reporting to quarterly
22 reporting.

23 The bill also changes the requirements for applying for
24 a refund of excess fuel purchases to make them consistent
25 with quarterly reporting.

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H-3262

1 Amend House File 249 as follows:

2 1. Page 1, line 19, by striking the word "ninety"
3 and inserting in lieu thereof the words "~~ninety~~
4 thirty".

5 2. Page 2, line 7, by striking the words "~~month~~
6 quarter" and inserting in lieu thereof the word
7 "month".

8 3. Page 2, by inserting after line 17 the follow-
9 ing new sections:

10 "Sec. ____ . Section three hundred twenty-four point
11 fifty-two (324.52), unnumbered paragraph two (2),
12 Code 1977, is amended to read as follows:

13 Any person who is unable to display either of the
14 permits provided in section three hundred twenty-four
15 point fifty-three (324.53) of the Code and brings
16 into the state in the fuel supply tanks of a commercial
17 motor vehicle more than thirty gallons of motor fuel
18 or special fuel in violation of the provisions of
19 the preceding paragraph is guilty of a misdemeanor
20 and upon conviction shall be fined not more than one
21 hundred dollars or shall be imprisoned in the county
22 jail not more than thirty days.

23 Sec. ____ . Section three hundred twenty-four point
24 fifty-three (324.53), unnumbered paragraphs one (1)
25 and three (3), Code 1977, are amended to read as
26 follows:

27 The advance arrangements referred to in the
28 preceding section shall include the procuring of a
29 permanent interstate fuel permit or single trip
30 interstate permit and may in the discretion of the
31 department of revenue include the posting of a suitable
32 indemnity bond in a sum to be fixed by the department
33 of revenue to assure the required reporting, tax
34 payments and the keeping of required records.

35 Permit A permanent permit may be obtained upon
36 application to the department of revenue. The
37 department of revenue shall charge a fee of one dollar
38 for each permit issued. The holder of a permanent
39 permit under this division shall have the privilege
40 of bringing into this state in the fuel supply tanks
41 of commercial motor vehicles any amount of motor fuel
42 or special fuel to be used in the operation of the
43 vehicles and for that privilege shall pay Iowa motor
44 fuel or special fuel taxes as provided in section
45 324.54. A single trip interstate permit as provided
46 for in this section may be obtained from the depart-
47 ment of revenue or the department of transportation.
48 A fee of twelve dollars shall be charged for each
49 individual single trip interstate permit issued.
50 A single trip interstate permit shall be subject to

1 the following provisions and limitations:

2 1. The permit shall be issued and be valid for
3 seventy-two consecutive hours, except in emergencies,
4 or until the time of leaving the state, whichever
5 first occurs.

6 2. The permit shall cover only one commercial
7 motor vehicle and is not transferable.

8 3. Single trip interstate fuel permits may be
9 made available from sources other than indicated in
10 this section at the discretion of the director of
11 revenue."

12 4. Title page, line 1, by inserting after the
13 word "Act" the words "relating to interstate motor
14 vehicle permits, providing for permanent and single
15 trip interstate permits and".

H-3262 FILED - *Adopted as amended by* BY COMMITTEE ON WAYS AND MEANS
MARCH 14, 1977 *32976 3298 3/21* NORLAND of Worth, Chair
(416)

H-3298

- 1 Amend the Committee on Ways and Means amendment,
 2 H-3262, to House File 249, page 1, by striking lines
 3 5 through 7 and inserting in lieu thereof the follow-
 4 ing:
 5 "2. Page 2, line 7, by striking the words "month
 6 quarter following" and inserting in lieu thereof the
 7 words "month following"."

H-3298 FILED - *Adopted 3/21* BY DIELEMAN of Marion
 MARCH 16, 1977 (*915*)

HOUSE FILE 249

H-3297

- 1 Amend the Committee on Ways and Means amendment,
 2 H-3262, to House File 249 as follows:
 3 1. Page 1, by inserting after line 9 the follow-
 4 ing new section:
 5 "Sec. ____ . Section three hundred twenty-four point
 6 eleven (324.11), subsection one (1), Code 1977, is
 7 amended to read as follows:
 8 1. Any person operating as a common or contract
 9 carrier and any distributor who is also engaged in
 10 transportation within this state of motor fuel or
 11 special fuel for others, shall register with the
 12 department of revenue on or before the first day of
 13 the third calendar month which begins after the
 14 effective date of this division and currently
 15 thereafter as additional equipment is put to use,
 16 each vehicle used in aforesaid transportation in this
 17 state, except railroad, water-vessel or pipe-line
 18 equipment. The registration shall be on forms
 19 furnished by and shall contain such information as
 20 may reasonably be required by the department of
 21 revenue. A fee of ~~one dollar~~ five dollars shall be
 22 paid to the department of revenue for original
 23 registration of each vehicle. The department of
 24 revenue shall furnish to the registrant for each
 25 vehicle registered suitable identification which shall
 26 be permanently attached to the vehicle and shall be
 27 available for inspection at all times. Currently
 28 as any vehicle is retired or its use for the
 29 transportation of motor fuel for others is
 30 discontinued, the registrant shall notify the
 31 department of revenue or at the direction of the
 32 department of revenue shall either surrender to the
 33 department of revenue or destroy the vehicle
 34 identification issued under this section. Annually
 35 on or before the first day of July of each year, each
 36 carrier as aforesaid shall file with the department
 37 of revenue a statement showing each registered vehicle
 38 then in use for transportation of motor fuel for
 39 others."
 40 2. Page 1, line 37, by striking the words "one
 41 dollar" and inserting in lieu thereof the words "~~one~~
 42 dollar five dollars".

H-3297 FILED - *Adopted 3/21* BY DIELEMAN of Marion
 MARCH 16, 1977 (*916*)

HOUSE FILE 249

BY COMMITTEE ON WAYS AND MEANS

(As Amended and Passed by the House)

Passed House, Date 3-21-77 (p. 917) Passed Senate, Date 5-19-77 (p. 1745)

Vote: Ayes 87 Nays 0 Vote: Ayes 49 Nays 0

Approved June 30, 1977

A BILL FOR

1 An Act relating to interstate motor vehicle permits, providing
 2 for permanent and single trip interstate permits and
 3 revising the reporting requirements from monthly filings
 4 to quarterly filings for interstate motor vehicle permit
 5 holders.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HOUSE FILE 249

S-3689

1 Amend House File 249 as amended, passed and
 2 reprinted by the House as follows:
 3 1. Page 4, by inserting after line 21 the
 4 following:
 5 "Sec. _____. Section four hundred twenty-three
 6 point four (423.4), Code 1977, is amended by adding
 7 the following new subsection:
 8 "NEW SUBSECTION. A vehicle as defined in section
 9 three hundred twenty-one point one (321.1), subsections
 10 four (4), six (6), eight (8), nine (9), and ten (10) of
 11 the Code, except such vehicles subject to registration
 12 which are designed primarily for carrying persons, when
 13 purchased for lease or rental outside the state of Iowa
 14 and actually so leased or rented and subsequent to the
 15 lease or rental the sole use in Iowa is in interstate
 16 commerce or interstate transportation."

S-3689 FILED
MAY 19, 1977

BY NORMAN RODGERS

RULED OUT OF ORDER (p. 1744)

1 Section 1. Section three hundred twenty-four point fifty-
2 four (324.54), Code 1977, is amended to read as follows:

3 324.54 FUEL TAX COMPUTATION--REFUND--REPORTING AND PAYMENT.

4 Fuel tax liability under this division shall be computed on
5 the total number of gallons of each kind of motor fuel and
6 special fuel consumed in the operation in Iowa by commercial
7 motor vehicles subject to this division at the same rate for
8 each kind of fuel as would be applicable if taxed under
9 division I or division II of this chapter. A refund against
10 the fuel tax liability so computed shall be allowed, on excess
11 Iowa motor fuel purchased, in the amount of fuel tax paid
12 at the prevailing rate per gallon set out under division I
13 or division II of this chapter on motor fuel and special fuel
14 consumed by commercial motor vehicles, the operation of which
15 is subject to this division.

16 Notwithstanding any provision of this chapter to the
17 contrary, the director, upon application filed with the ~~motor~~
18 ~~vehicle-fuel-tax-division~~ department of revenue, not later
19 than ninety thirty days after the last day of the ~~month~~ quarter
20 in which the overpayment of Iowa fuel tax paid on excess
21 purchases of motor fuel or special fuel was reported as
22 provided in section 324.8, and which application is supported
23 by such proof as the director may require, shall cause to
24 be issued a warrant covering a refund of Iowa fuel tax paid
25 on motor fuel or special fuel purchased in excess of the
26 amount consumed by such commercial motor vehicles in their
27 operation on the highways of this state.

28 Application for a refund of fuel tax under the provisions
29 of this division must be made for each ~~individual-month~~ quarter
30 in which the excess payment was reported, and will not be
31 allowed unless the amount of fuel tax paid on the fuel
32 purchased in this state, in excess of that consumed for highway
33 operation in this state in the ~~month~~ quarter applied for,
34 is in an amount exceeding ten dollars. An application for
35 a refund of excess Iowa fuel tax paid under the provisions

1 of this division which is filed for any period or in any
2 manner other than herein set out shall not be allowed.

3 To determine the amount of fuel taxes due under this
4 division and to prevent the evasion thereof, the director
5 shall require a ~~monthly~~ quarterly report on forms prescribed
6 by the director. It shall be filed not later than the last
7 day of the month following the month quarter reported, and
8 each ~~month~~ quarter thereafter. These reports shall be required
9 of all persons who have been issued a permit under this
10 division and shall cover actual operation and fuel consumption
11 in Iowa on the basis of the permit holder's average consumption
12 of fuel in Iowa, determined by the total miles traveled and
13 the total fuel purchased and consumed for highway use by the
14 permittee's commercial motor vehicles in his entire operation
15 in all states to establish an overall miles per gallon ratio,
16 which ratio shall be used to compute the gallons used for
17 the miles traveled in Iowa.

18 Sec. 2. Section three hundred twenty-four point eleven
19 (324.11), subsection one (1), Code 1977, is amended to read
20 as follows:

21 1. Any person operating as a common or contract carrier
22 and any distributor who is also engaged in transportation
23 within this state of motor fuel or special fuel for others,
24 shall register with the department of revenue on or before
25 the first day of the third calendar month which begins after
26 the effective date of this division and currently thereafter
27 as additional equipment is put to use, each vehicle used in
28 aforesaid transportation in this state, except railroad,
29 water-vessel or pipe-line equipment. The registration shall
30 be on forms furnished by and shall contain such information
31 as may reasonably be required by the department of revenue.
32 A fee of ~~one-dollar~~ five dollars shall be paid to the
33 department of revenue for original registration of each
34 vehicle. The department of revenue shall furnish to the
35 registrant for each vehicle registered suitable identification

1 which shall be permanently attached to the vehicle and shall
2 be available for inspection at all times. Currently as any
3 vehicle is retired or its use for the transportation of motor
4 fuel for others is discontinued, the registrant shall notify
5 the department of revenue or at the direction of the department
6 of revenue shall either surrender to the department of revenue
7 or destroy the vehicle identification issued under this
8 section. Annually on or before the first day of July of each
9 year, each carrier as aforesaid shall file with the department
10 of revenue a statement showing each registered vehicle then
11 in use for transportation of motor fuel for others.

12 Sec. 3. Section three hundred twenty-four point fifty-
13 two (324.52), unnumbered paragraph two (2), Code 1977, is
14 amended to read as follows:

15 Any person who is unable to display either of the permits
16 provided in section three hundred twenty-four point fifty-
17 three (324.53) of the Code and brings into the state in the
18 fuel supply tanks of a commercial motor vehicle more than
19 thirty gallons of motor fuel or special fuel in violation
20 of the provisions of the preceding paragraph is guilty of
21 a misdemeanor and upon conviction shall be fined not more
22 than one hundred dollars or shall be imprisoned in the county
23 jail not more than thirty days.

24 Sec. 4. Section three hundred twenty-four point fifty-
25 three (324.53), unnumbered paragraphs one (1) and three (3),
26 Code 1977, are amended to read as follows:

27 The advance arrangements referred to in the preceding
28 section shall include the procuring of a permanent interstate
29 fuel permit or single trip interstate permit and may in the
30 discretion of the department of revenue include the posting
31 of a suitable indemnity bond in a sum to be fixed by the
32 department of revenue to assure the required reporting, tax
33 payments and the keeping of required records.

34 Permit A permanent permit may be obtained upon application
35 to the department of revenue. The department of revenue shall

1 charge a fee of ~~one-dollar~~ five dollars for each permit issued.
2 The holder of a permanent permit under this division shall
3 have the privilege of bringing into this state in the fuel
4 supply tanks of commercial motor vehicles any amount of motor
5 fuel or special fuel to be used in the operation of the
6 vehicles and for that privilege shall pay Iowa motor fuel
7 or special fuel taxes as provided in section 324.54. A single
8 trip interstate permit as provided for in this section may
9 be obtained from the department of revenue or the department
10 of transportation. A fee of twelve dollars shall be charged
11 for each individual single trip interstate permit issued.

12 A single trip interstate permit shall be subject to the
13 following provisions and limitations:

14 1. The permit shall be issued and be valid for seventy-
15 two consecutive hours, except in emergencies, or until the
16 time of leaving the state, whichever first occurs.

17 2. The permit shall cover only one commercial motor vehicle
18 and is not transferable.

19 3. Single trip interstate fuel permits may be made
20 available from sources other than indicated in this section
21 at the discretion of the director of revenue.

22 Sec. 5. This Act is effective January 1, 1978.

23 EXPLANATION

24 This bill changes the reporting status of interstate motor
25 vehicle permit holders from monthly reporting to quarterly
26 reporting.

27 The bill also changes the requirements for applying for
28 a refund of excess fuel purchases to make them consistent
29 with quarterly reporting.

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HOUSE FILE 249

AN ACT

RELATING TO INTERSTATE MOTOR VEHICLE PERMITS, PROVIDING FOR PERMANENT AND SINGLE TRIP INTERSTATE PERMITS AND REVISING THE REPORTING REQUIREMENTS FROM MONTHLY FILINGS TO QUARTERLY FILINGS FOR INTERSTATE MOTOR VEHICLE PERMIT HOLDERS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section three hundred twenty-four point fifty-four (324.54), Code 1977, is amended to read as follows:

324.54 FUEL TAX COMPUTATION--REFUND--REPORTING AND PAYMENT. Fuel tax liability under this division shall be computed on the total number of gallons of each kind of motor fuel and special fuel consumed in the operation in Iowa by commercial motor vehicles subject to this division at the same rate for each kind of fuel as would be applicable if taxed under division I or division II of this chapter. A refund against the fuel tax liability so computed shall be allowed, on excess Iowa motor fuel purchased, in the amount of fuel tax paid at the prevailing rate per gallon set out under division I or division II of this chapter on motor fuel and special fuel consumed by commercial motor vehicles, the operation of which is subject to this division.

Notwithstanding any provision of this chapter to the contrary, the director, upon application filed with the ~~motor vehicle-fuel-tax-division~~ department of revenue, not later than ninety thirty days after the last day of the month quarter in which the overpayment of Iowa fuel tax paid on excess purchases of motor fuel or special fuel was reported as provided in section 324.8, and which application is supported by such proof as the director may require, shall cause to be issued a warrant covering a refund of Iowa fuel tax paid on motor fuel or special fuel purchased in excess of the

amount consumed by such commercial motor vehicles in their operation on the highways of this state.

Application for a refund of fuel tax under the provisions of this division must be made for each ~~individual-month quarter~~ in which the excess payment was reported, and will not be allowed unless the amount of fuel tax paid on the fuel purchased in this state, in excess of that consumed for highway operation in this state in the month quarter applied for, is in an amount exceeding ten dollars. An application for a refund of excess Iowa fuel tax paid under the provisions of this division which is filed for any period or in any manner other than herein set out shall not be allowed.

To determine the amount of fuel taxes due under this division and to prevent the evasion thereof, the director shall require a monthly quarterly report on forms prescribed by the director. It shall be filed not later than the last day of the month following the month quarter reported, and each month quarter thereafter. These reports shall be required of all persons who have been issued a permit under this division and shall cover actual operation and fuel consumption in Iowa on the basis of the permit holder's average consumption of fuel in Iowa, determined by the total miles traveled, and the total fuel purchased and consumed for highway use by the permittee's commercial motor vehicles in his entire operation in all states to establish an overall miles per gallon ratio, which ratio shall be used to compute the gallons used for the miles traveled in Iowa.

Sec. 2. Section three hundred twenty-four point eleven (324.11), subsection one (1), Code 1977, is amended to read as follows:

1. Any person operating as a common or contract carrier and any distributor who is also engaged in transportation within this state of motor fuel or special fuel for others, shall register with the department of revenue on or before the first day of the third calendar month which begins after

the effective date of this division and currently thereafter as additional equipment is put to use, each vehicle used in aforesaid transportation in this state, except railroad, water-vessel or pipe-line equipment. The registration shall be on forms furnished by and shall contain such information as may reasonably be required by the department of revenue. A fee of ~~one-dollar~~ five dollars shall be paid to the department of revenue for original registration of each vehicle. The department of revenue shall furnish to the registrant for each vehicle registered suitable identification which shall be permanently attached to the vehicle and shall be available for inspection at all times. Currently as any vehicle is retired or its use for the transportation of motor fuel for others is discontinued, the registrant shall notify the department of revenue or at the direction of the department of revenue shall either surrender to the department of revenue or destroy the vehicle identification issued under this section. Annually on or before the first day of July of each year, each carrier as aforesaid shall file with the department of revenue a statement showing each registered vehicle then in use for transportation of motor fuel for others.

Sec. 3. Section three hundred twenty-four point fifty-two (324.52), unnumbered paragraph two (2), Code 1977, is amended to read as follows:

Any person who is unable to display either of the permits provided in section three hundred twenty-four point fifty-three (324.53) of the Code and brings into the state in the fuel supply tanks of a commercial motor vehicle more than thirty gallons of motor fuel or special fuel in violation of the provisions of the preceding paragraph is guilty of a misdemeanor and upon conviction shall be fined not more than one hundred dollars or shall be imprisoned in the county jail not more than thirty days.

Sec. 4. Section three hundred twenty-four point fifty-three (324.53), unnumbered paragraphs one (1) and three (3),

Code 1977, are amended to read as follows:

The advance arrangements referred to in the preceding section shall include the procuring of a permanent interstate fuel permit or single trip interstate permit and may in the discretion of the department of revenue include the posting of a suitable indemnity bond in a sum to be fixed by the department of revenue to assure the required reporting, tax payments and the keeping of required records.

Permit A permanent permit may be obtained upon application to the department of revenue. The department of revenue shall charge a fee of ~~one-dollar~~ five dollars for each permit issued. The holder of a permanent permit under this division shall have the privilege of bringing into this state in the fuel supply tanks of commercial motor vehicles any amount of motor fuel or special fuel to be used in the operation of the vehicles and for that privilege shall pay Iowa motor fuel or special fuel taxes as provided in section 324.54. A single trip interstate permit as provided for in this section may be obtained from the department of revenue or the department of transportation. A fee of twelve dollars shall be charged for each individual single trip interstate permit issued. A single trip interstate permit shall be subject to the following provisions and limitations:

1. The permit shall be issued and be valid for seventy-two consecutive hours, except in emergencies, or until the time of leaving the state, whichever first occurs.
2. The permit shall cover only one commercial motor vehicle and is not transferable.

3. Single trip interstate fuel permits may be made available from sources other than indicated in this section at the discretion of the director of revenue.

Sec. 5. This Act is effective January 1, 1978.

DALE M. COCHRAN
Speaker of the House

ARTHUR A. NEU
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 249, Sixty-seventh General Assembly.

DAVID L. WRAY
Chief Clerk of the House

Approved June 30, 1977

ROBERT D. RAY
Governor